App F IX 4

Previous References
ML 275-32-10, 11
Am T 1-34-1&2

Later References

Preserve
16/3/32

1932.

(ML)

File No 275-32
Serial Nos 14 & 26

PRESERVED

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for July 33

SUBJECT.

Request of the Hony Secretary, Mysore & Bangalore Races, Mysore, that the Race Club may be allowed to pay the Amusements tax on actuals &c

2L 26

To Hony Secy, Mysore & Bangalore Races, Mysore
L. 5-28 Dated 17/7/33

With reference to the _____ states that under ~~they~~ Govt cannot allow the payment to be in arrears and on actuals

Re
15/8/33

Clubs under the Amusements Tax

[App F III—2

File No 875 of 1932

Serial No

16

From the Hony. Secretary
Mysore and Bangalore Races
dated 24.5.1933. Mysore

With reference to the Govt order dated 12 5 1933, requests sanction, in view for carrying out the order, to the payment of the dues from the Race clubs under the Amusements Tax Regulation on arrears and on accruals and not in advance and on gross receipts

F

The order issued by Govt on 12 5 33 is consistent with the Rules 2 and 6 of the Rules issued with Notification dated 13th March 1933. Besides the Secretary of the Race clubs also requested for the payment once a year of a consolidated amount computed at 1/9th of the gross income on account of admission tickets the enclosures

Engs H & B

2) The present request of the Race clubs is, for being allowed to make the payment of the dues in arrears and not in advance and on accruals and not on gross receipts The grant of the request is not permissible under the Rules and will have therefore, it seems, to be rejected

3) The club has further requested to be allowed to make the payment quarterly or monthly (apparently in advance) as might be desired instead of in a lumpsum at the end of July 1933 (so far as 1933-34 is concerned, as the order for which period the order holds good), as already ordered The grant of this request seems

NOTL—Contn Sheet

WD 70—GBPM—60 000—13 8-31

Concessions to the Races clubs under the Amusements Tax

6201/32

M.L File No 275 1932

General and Revenue Secretariat

to be permissible under Rule 6 of the Rules, which permits Govt to allow payment in advance at such times and in such manner as it may deem fit. If so, para 2 of the G.O. requires modification

4/ Subd for orders. The law might may also be amended if the requests could be sanctioned under the existing rules.

CB 2/5

5 For favour of opinion

Attorney, Lewkay WW Camps

AM 2/5

ACCTS Ref. ... Paid ... Bell ... 1/5

6 Under rule 2 of the rules framed under Regulation VIII of 1932, the consolidated amount of tax is to be computed ~~at~~ the one month the gross sum received by the proprietor on account of payments for admission to the entertainment in the previous year. This does not mean that the club is required to pay the tax for a year for which no tax is due. It provides merely for a method of computing the gross sum on which the tax is to be levied for admissions to the entertainments during the current year. Since the consolidated tax is payable in advance, this computation is made on

VIII/ copy instrs BDS 3/5

294 Law

Serial No

the sums received during the previous year

7 If the club wants to pay the tax on the actual payments received, they need not apply under subsec (3) of sec 3. They may pay the tax under subsec (1) of this section.

Asst Secy Rly with Comps

DRP 26/6/33

GENERAL SECRETARY 7 JULY 1933 No.

8 A suitable draft reply might be put up

DRP 4/7

9 Submitted with a draft reply for Consideration

Asst Secy 6/7/33

Asst Secy) DRP 6/7

10 To the Assistant Law Member for kindly verifying the above.

DRP 7/7

DRP 7/7

11 I have slightly revised the first para of the draft to make the restriction clear.

Asst Secy) DRP 10/7

12 A clean typed draft may be kindly put up.

DRP 10/7

GENERAL SECRETARY 10 JULY 1933 No.

NOTE—Contin Sheet

File No 278 of 1932-33 General and Revenue Secretariat

5376

13 A typed draft is put up with ref cc para 12 supra

17/7/33 (Secy)

11/7

for Approval

(Member)

11-7

13/7/33

13/7

To

The Honorary Secretary Mysore & Bangalore Races

Mysore

No 25-28 dated the 17th July 1933 states that under the rules it is not possible to allow the clubs to pay the tax in arrears & as they request that arrangements may be made to make the payment accordingly.

To The Secy / Bangalore Mysore

No 2-549-30 dated 17-7-33

Forwarded copy of the above for info

17.7.33

GENERAL SECRETARY 17 JULY 1933 No.

OFFICE OF THE FIRST MEMBER OF COUNCIL 12 JULY 1933 No. 356

TYPING SECTION 13 JUL 1933 GENL & REV SECT

R 25-1330

RACE COURSE,
MYSORE. 24th. May, 33.

From,

5376
L

The Honorary Secretary,
Mysore and Bangalore Races,
M y s o r e.

GEN. SECY. 26 MAY 1933 To L.B.G. BRANCH.

Mr 275-32-14

The General Secretary
to the Government of His Highness the Maharaja
of Mysore, B a n g a l o r e.

Sir,

I have the honour, on behalf of the Stewards of the Mysore and Bangalore Races, to acknowledge the receipt of G.O.No.L.7368-73/MI. 275-32-10, dated the 10/12th. May, 1933, and, while acknowledging with thanks the permission granted to pay the amounts due by the respective Race Clubs under Section 3 (3) of the Mysore Amusements Tax Regulation, VIII of 1932, in a lump sum computed at one-ninth of the gross sums realised on account of admission tickets to the enclosures during the previous year, I am to ask that the Government will be pleased to reconsider the portion of the order which directs that the lump sum be payable in advance.

Inasmuch as the tax takes effect under the Notification only from 1st. July 1933, by which time the only race meeting held in Mysore in the year 1932-33 will be over, the effect of levying the tax in July would be that that Club would be required to pay tax for a year for which no tax is due.

In the case of Bangalore a similar hardship would be involved, inasmuch as only the last three days of the big meeting fall after the 1st. July.

In these circumstances I am directed to request that the Government will be pleased to allow the payment to be made in arrears and on actuals. If the Government are not pleased to allow it to be made at the close of the year, my Stewards could arrange for payments to be made quarterly or monthly as might be desired.

I have the honour to be
Sir,
Your most obedient Servant,

Honorary Secretary,
Mysore and Bangalore Races, Mysore.

To L. 525/ Mc 275-32-26
9/17.7.33

The Honorary Secretary,
Mysore and Bangalore Races,
M y s o r e .

Sir,

With reference to your letter No. R. 25-133 dated the 24th May 1933 requesting a reconsideration of Government Order No. L. 7368-73/M1. 275-32-10 dated the 10th/12th May 1933 in so far as it directs the Race Clubs to make the lump-sum payments of the ~~amusements~~ Entertainments tax in advance, I am directed to state that, since under rule 6 of the rules made under the Mysore Amusements Tax Regulation, VIII of 1932, the payment of the tax, when the same is permitted to be consolidated under Sub Section (3) of Section 3, has to be made in advance, Government regret that under the rules they cannot allow the payment to be made in arrears and on actuals, as desired in the last para of your letter under reply.

2. As regards the statement made in your letter that the effect of the order would be to require the Club to pay the tax for the year viz., 1932-33, for which no tax is due, I am to state that no such course is contemplated either under the Regulation or the rules framed thereunder. Rule 2 of the aforesaid rules provides merely for a method of computing the gross sum on which the tax is to be levied for admission to the entertainments during the current year and since the consolidated tax is payable in advance, this computation is made on the sums during the previous year. In the circumstances, the Clubs have to pay the

the tax only for the year 1933-34 based on the realisations ~~of the clubs~~ during the year 1932-33.

3 Arrangements may be kindly made to pay the amount due by the Clubs accordingly

I have etc.,

General Secretary to Government.

Memo. L. 529-30 8/7/34

Copy of the above is forwarded to the Deputy Commissioners of Bangalore and Mysore Districts for information.

By order,

General Secretary to Government

extra copies

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 5-28/Ml 275-32-26 Dated, Bangalore, 17th July 1933.

From

The *General Secretary to the Government of His Highness the Maharaja of Mysore*

To

The Honorary Secretary,
Mysore and Bangaloro Races,
Mysore.

Sir,

With reference to your letter No.R.25-1330, dated the 24th May 1933, requesting a reconsideration of Government Order No.L.7368-73/Ml. 275-32-10 dated the 10th/12th May 1933 in so far as it directs the Race Clubs to make the lumpsum payments of the entertainments tax in advance, I am directed to state that since under rule 6 of the rules made under the Mysore Amusements Tax Regulation VIII of 1932, the payment of the tax, when the same is permitted to be consolidated under Sub Section (3) of Section 3, has to be made in advance, Government regret that under the rules they cannot allow the payment to be made in arrears ard on actuals, as desired in the last para of your letter under reply.

2. As regards the statement made in your letter that the effect of the order would be to require the Clubs to pay the tax for the year, Viz., 1932-33, for which no tax is due, I am to state that no such course is contemplated either under the Regulation or the rules framed thereunder. Rule 2 of the aforesaid rules provides merely for a method of computing the gross sum on which the tax is to be levied for admission to the entertainments during the current year and since the consolidated tax is payable in advance, this computation is made on the sums received during the previous year. In the circumstances, the Clubs have to pay the tax only for the year 1933-34 based on the realisations ~~of the clubs~~ during the year 1932-33

P.T.O.

[redacted]